

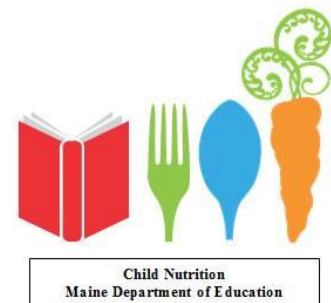
Resource Management

Maine Department of Education
Child Nutrition Programs
August 18, 2021

What is Resource Management

Financial

- Paid Lunch Equity – Not SY 2022
- Revenue from Nonprogram Foods
- Indirect Costs
- School SFA Funds

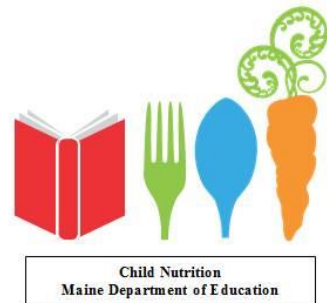


Child Nutrition Funds

- All money submitted to the SFA Child Nutrition fund becomes Federal money.
- It cannot be separated between State, Town, Daily sales money therefore; it is Federal Funds.
- Can only be used in the SFA Child Nutrition Program

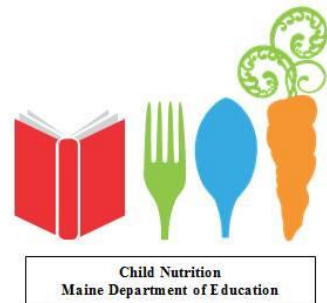


- Adult Meal Prices must cover the cost to prepare the meal, no Federal or State reimbursement
- A la Carte Programs must not lose money, they must either break even or make a profit



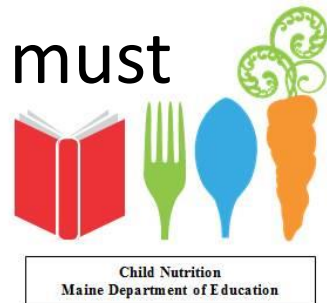
Excess Cash

- School nutrition funds cannot exceed three months average operating expenses
- Every year in September notices are sent to Districts with excess cash



Indirect Expenses

- Indirect Expenses are not an allowable expense to the program
- Utilities/Overhead that is to be paid by the SFA Child Nutrition program must be directly charged and billed
- Cannot be determined by a percentage
- In order to charge Indirect expenses a plan must be submitted to ME DOE



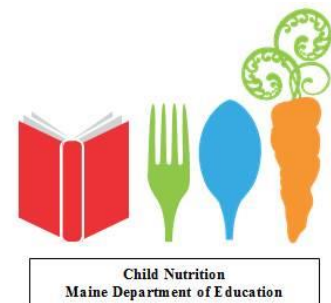
Indirect Expenses

Maine currently does not have a delegation agreement in place with US Department of Education which allows school district to charge the National School Lunch Program or any other federal program indirect costs. Indirect costs rates must be approved by the Department of Education and no such costs have been approved or a method in place to do so. Therefore no food service program should be charged indirect costs. If so that must be ended and the indirect costs charged to the program must be reversed.



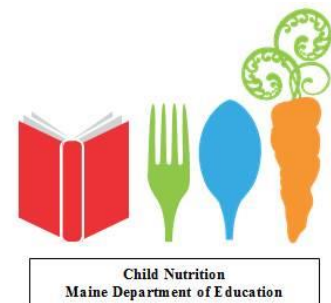
Indirect Cost Rate Proposal

- In order to charge Indirect expenses a plan must be submitted to ME DOE. Information is available at the address below.
- <https://www.maine.gov/doe/funding/fiscalreview/compliance/indirectcostrate>



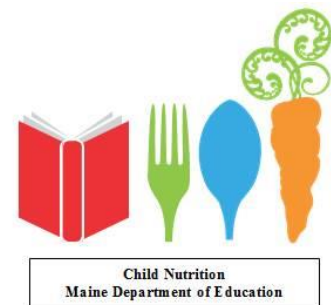
Revenue from Nonprogram Foods

- A la Carte sales
- Second Meals
- Catering events: school or non-school related
- Adult meals
- Vending



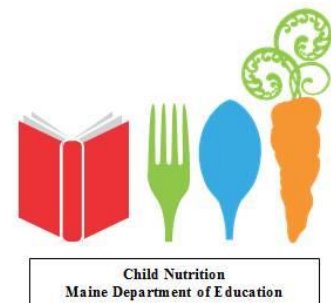
Revenue from Nonprogram Foods

- Must cover the cost to prepare/present the food
 - Labor- salary and benefits
 - Food-purchased and USDA values
 - Other
- MUST not lose money



Financial Reporting

- Quarterly Reporting
 - 1st Qtr: July 1 – September 30
 - 2nd Atr: October 1 – December 31
 - 3rd Qtr: January 1 – March 31
 - 4th Qtr: April 1 – June 30
- Annual Reported in CNPweb



Financial Reporting

- Quarterly reports uploading into CNPweb
 - Excel spreadsheet
 - Due by 60 days after the end of the quarter
- Annual Reporting completed in CNP web
 - New excel spreadsheet that will have 12 months and roll into a yearly report.

